1/15 FIG. 1

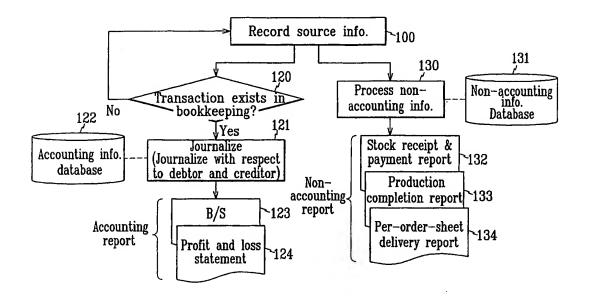
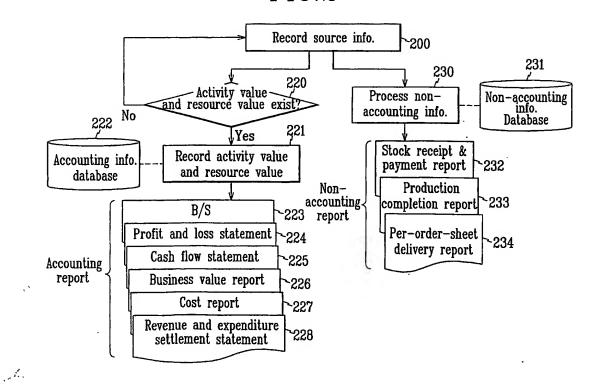


FIG.2



2/15 FIG. 3

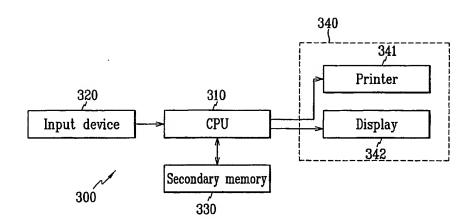
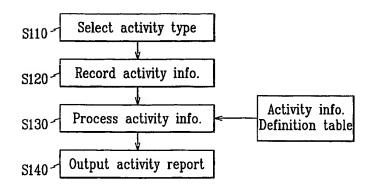
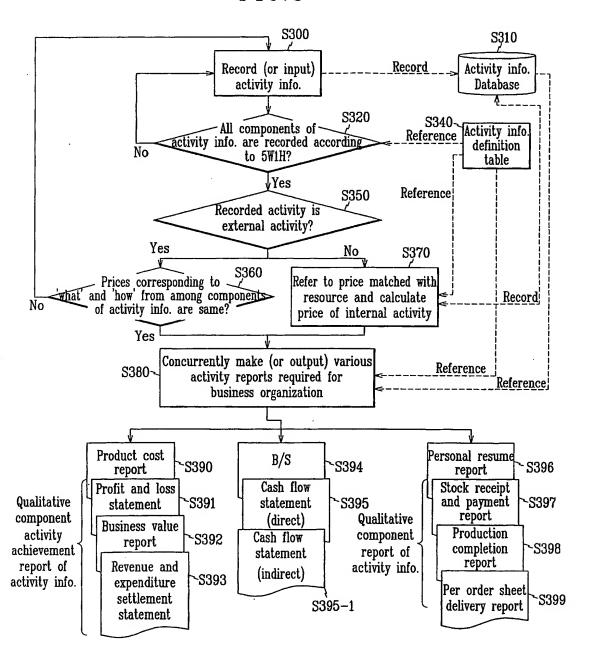


FIG. 4



3/15 FIG. 5



WO 03/090140

PCT/KR03/00772

4/15 FIG. 6

Activity info.	① (who)	② (when)	③ (where)	④ (what)	(how)	⑥ (why)
Activity info.	Activity performer (post and name of person in charge)	Activity date	Activity place (connection)	activity product,	Resource name and resource value	Activity foundation (activity instruction)

FIG. 7A

•	5,	/15
+/-		
Cash and and flow +/- expenditure +/- code /code		
-/+		
Cash flow /code		
-/+		
ty Activity Resource Camatching +/- In account /code /code		
-/+		
Activity matching account /code		
ctivi erfo nanc ndaf		:
Activity perfor- mance place /code		
Activity perfor- mance date		
Activity name, value code code code code		
Resource value		
Resource name/ resource code		•
Product quantity		
Activity product product code		
Activity value		
Activity name/ activity code		

FIG. 7B

-/+	
Revenue and and the account /code	
-/+	
Cash flow /code	
-/+	
Liabilities, funds, and profit account /code	
-/+	
Assets and cost cost /code	
Activity performance foundation	
Activity perfor— mance place /code	
Activity perfor- mance date	
Resource name/ Resource performer performance value /code mance date /code date /code	
Resource value	
Resource name/ resource code	
Product quantity	
vity Activity Activity Product vity value product code	
Activity value	
Activity name/ activity code	

6/15

	Nothing							
+	Motining							
Revenue and +/- expenditure +/- account /code				othin				
-/+			N	othir	ng ———			
Cash flow /code			N	othir	ıg			
1			N	othir	ng			
Resource matching account /code	E21	E31	E32	133		E34	F35	E36
+/-			N	othi	ng			
Activity matching account /code				lothi	-			
Activity Activity Resource matching +/- matching +/- foundation /code /code			Production	order	sheet		····	
Activity performance place /code	207							
Activity perfor- mance date				Month	/Date /Year			
Resource Activity Activity Product name Resource performer performance quantity resource value code date				אַמ	DAV		· · · · · · · · · · · · · · · · · · ·	
urce								
Reso	يو بيا	t Ption	nd rates	ini-	fee	ring Ises	lable	iatior nse
Resource name/ resource code	Indirect labor expense	Power consumption cost	Gas and water rates	Comm	cation fee	Repairing expenses	Expendable supply cost	Depreciation expense
Product quantity								
ctivity product realue product code	<u> </u>							
Activity value	Number of performed Number of performed activity units							
Activity name/ activity code				Vaching	driving			

FIG.8

7/15

Activity performance foundation (Activity order) Production order sheet od28 (why) 9 200,000 200 800,000 1,000 resource value Resource name Communication fee Repairing expenses consumption cost Depreciation expense Indirect labor expense (how) Gas and water rates Expendable supply cost 9 Power activity Product 50,000 c unit pieces 1040 activity Product F B Activity name, activity value, activity product, and product quantity (what) • Machine driving Activity performance place (Connection) (where) **204** Activity performance (when) date 2002 0307 <u>@</u> Activity performer in charge BAC (who) Activity info. Activity info. examples of activity info. Recorded

FIG.9

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Consumption quantity of internal activity per resource	Production Purchase Progress Material Machine Quality Transpor-	0 0 0 400 0 0 400	1,000 1,000 1,000 0 10,000 1,000 1,000 15,000	50,000 50,000 50,000 0 800,000 50,000 0 1,000,000	50,000 50,000 100,000 0 200,000 50,000 50,000 500,000	4,000 4,000 4,000 0 0 4,000 20,000	0 0 0 0 0 0 0 10	150 150 200 0 200 150 150 1,000	
internal act	iterial Mac		0 10,	0 800		0	0		
on quantity of	Progress Mappreparation inve	0	1,000	50,000	100,000	4,000	0	200	
Consumptic		0	1,000	50,000	50,000	4,000	0	150	
	Production plan	. 0	1,000	20,000	20,000	4,000	0	150	_
Consumption		Invested quantity	Working hours	Power consumption Kw/h	Usage amount	Usage time	Repairing frequency	Actual usage amount	
	Resource	Direct labor expense	Indirect labor expense	Power consumption cost	Gas and water rates	Communication fee	Repairing expenses	Expendable supply cost	Depreciation

9/15 FIG. 11

r	T							Unit: Wo
, n	Resource		Со	st of interna	al activity	per resou	rce	
Resource	price	Production plan	Purchase /test	Progress preparation	Material investmen	Machine driving	Quality control	Transpor- tation
Direct labor expense	400,000	0	0	0	400,000	0	0	0
Indirect labor expense	150,000	10,000	10,000	10,000	0	100,000	10,000	10,000
Power consumption cost	100,000	5,000	5,000	5,000	0	80,000	5,000	0
Gas and water rates	100,000	10,000	10,000	20,000	0	40,000	10,000	10,000
Communication fee	20,000	4,000	4,000	4,000	0	0	4,000	4,000
Repairing expenses	50,000	0	0	40,000	0	0	0	10,000
Expendable supply cost	100,000	15,000	15,000	20,000	0	20,000	15,000	15,000
Depreciation expense	80,000	0	0	0	0	80,000	0	0
Activity cost	1,000,000	44,000	44,000	99,000	400,000	320,000	44,000	49,000

10/15 FIG. 12

T 1		THY
- 13	nit:	Won
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		,				Unit: Won	
		Activity	values per	product	Produ	Product cost	
Internal activity	Activity cost	ProductA	ProductB	Total activity values	ProductA	ProductB	
Production plan	44,000	9	13	22	18,000	26,000	
Purchase /test	44,000	7	15	22	14,000	30,000	
Progress preparation	99,000	4	6	10	39,600	59,400	
Material investment	400,000	100	300	400	100,000	300,000	
Machine driving	320,000	560	1040	320,000	112,000	208,000	
Quality control	44,000	8	36	44,000	8,000	36,000	
Transportation	49,000	16	28	8	28,000	21,000	
Total activity costs	1,000,000	150	150	200	319,600	680,400	
Completion quantity per product			r- ·		50,000	50,000	
Cost per product unit					6,392	13,608	

11/15 FIG. 13

Business value report

2002. 1. 1. ~ 2002.12.31.

Activity component units	(Unit: H	undred million Won
Subjects	Amount	
I. Business profits on the cash basis 1. Sales of product A 2. Sales of product B II. Business expense on the cash basis 1. Purchase price with cash including direct material cost 2. Disbursement with cash including pay	300 200 305	500
III. Business profits before tax deduction	82	387
on the cash basis IV. Depreciation expense V. Business profits before tax deduction VI. Tax VII. Business profits after tax deduction VIII. Capital cost IX. Business value(EVA)		113 51 62 14 48 36 12

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FIG. 14

Quantitative components among activity components: what and how Qualitative components among activity components: who, when, where, and why	<pre><what> Activity achievement report, Product cost report, Profit and loss statement, Business value report, Revenue and expenditure settlement statement</what></pre>	<pre><how> Resource report, Balance sheet Cash flow statement(direct) Cash flow statement(indirect)</how></pre>
<pre><who> info. per person in charge, post, or team</who></pre>	Profit and loss statement per team	Balance sheet per post
<when> info. per period and time</when>	Profit and loss statement per period	Cash flow statement per period
<where> info. per production equipment and connection</where>	Profit and loss statement per connection	Cash flow statement per connection
<pre><why> info. per activity performance foundation</why></pre>	Cost report per production order sheet	Cash flow statement per purchase request sheet

13/15 FIG. 15A

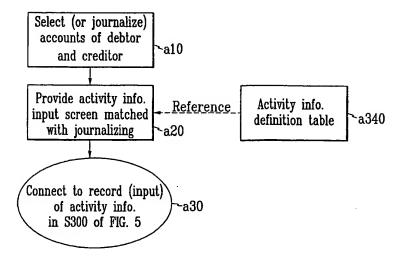
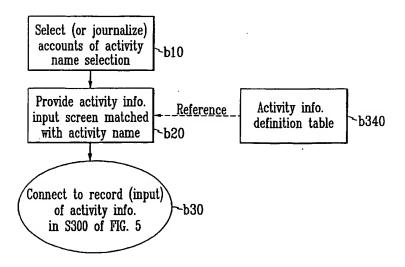


FIG. 15B



14/15 FIG. 16A

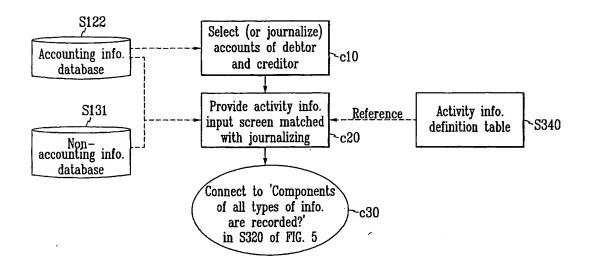
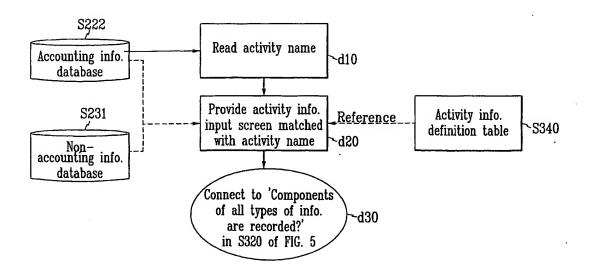


FIG. 16B



15/15 FIG. 17

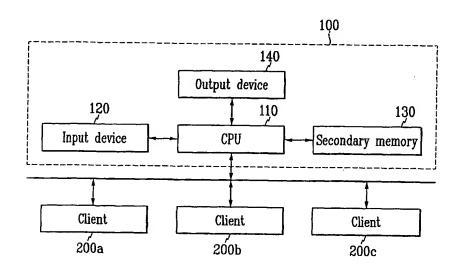


FIG. 18

